

The scholarships awarded to failed candidates, if any, whether for the first time or as renewals should be drawn and disbursed at *three-fourths the sanctioned rate*.

Sl. No.	Name	Caste	School	Class	Amount of scholarship sanctioned
				Year	Rs.
1	C Gangamma ...	Adikarnataka	Chikmagalur Girls' Middle School.	IV	3 per mensem
2	H Kariyamma ...	Adidravida...	Middle School, Ajjampur ...	IV	3 do
3	H Sagunaiah ...	Do	Middle School, Birur ...	IV	3 do

The Heads of Institutions are requested to draw the scholarship amounts sanctioned immediately.

B. LAKSHMINARAIN RAO,
District Educational Officer.

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 424, dated 4th February 1941.

Procedure for drawing grants provided for works under "30. Grants for Public Improvements.

(2) Improvement of Water Supply in Towns.

(3) Improvement of Towns and Minor Municipalities.

To

1. The Deputy Commissioners of Districts.
2. The Presidents of Town and Minor Municipalities.
3. District and Taluk Treasury Officers, through the Deputy Commissioners, Treasury Department.
4. The Sanitary and Executive Engineers of Divisions.

SIR,

In pursuance of Government Order No. L. 1140-5—Ml. 86-39-145, dated 31st July 1940, issuing revised orders in the matter of drawing Town Improvement and Water Supply grants, and further correspondence ending with Letter No. L. 4359—Ml. 110-39-145, dated 3rd December 1940, from the Secretary to Government, Law Department, in the matter of safeguards against lapses, I have the honour to issue the following instructions:—

1. The improvement works for which grants are sanctioned under the Budget Heads referred to, are classed as noted below for purposes of distinguishing the agency for the execution of works.—

- (a) All the works for the improvement of water supply and the drainage of Town and Minor Municipalities to be executed by the Bureau of Sanitary Engineering.
- (b) (i) All other improvement works estimated to cost more than Rs. 1,000 to be executed by the Local Public Works Department.
- (ii) All other improvement works estimated to cost Rs. 1,000 or less which may be executed by the Municipal Councils.

2. In the case of works falling under Class *b (ii)* which may be executed by local bodies the President of Municipal Council concerned will prepare a bill for drawing the amount of the grant furnishing the details noted below:—

- (i) Name of work.
- (ii) Estimated cost.
- (iii) Number and date of order and name of authority sanctioning the estimate.
- (iv) Number and date of G. O. or other authority sanctioning the grant.
- (v) Amount of grant sanctioned.
- (vi) Date of commencement of work.

and get it countersigned by the Deputy Commissioner before presenting it at the Treasury for payment. The countersigning officer has to see that the required details are furnished in full before he countersigns the bill and no bill should be countersigned unless an estimate for the work has been sanctioned and the work is taken up for execution. An exception

may, however, be made in the case of works for which grants are sanctioned by Government on or after 1st May in a year, in consequence of which there may not be sufficient time to commence the work before drawing the grant. Such cases will necessarily be very few and when the rule is relaxed by the Deputy Commissioner, and the President is authorised to draw the grant before commencement of work, the date of such commencement should be reported to audit office as soon as the work is started. When the exception is permitted of should be clearly stated on the bill at the time of countersignature for the information of audit. The President has to present the countersigned bill at the Treasury for payment by transfer credit to Municipal Funds. The grant thus drawn and credited to Municipal Funds should be accounted for separately in the Municipal Accounts under "F. Public Debt-4 (a) Public Improvement Fund," the contribution by the Municipal Council being simultaneously credited to that head by debit to "(c) Grant for Public Improvement Funds."

3. With regard to works coming under classes (a) and (b) (i) which are to be executed by the Sanitary Bureau and Local P.W.D., respectively, the President will prepare the bill as above and get it countersigned by the Deputy Commissioner. As the works are taken up by the P.W.D. only after the necessary Funds are placed at their disposal in advance, the date of commencement need not be noted in the bill. The countersigned bill and a crossed cheque in favour of the Treasury Officer for the contribution of the Municipal Council should both be presented at the treasury for payment by transfer credit to "17 (a) P.W. Deposits" in the Treasury Accounts. In order to watch the progress of the contribution works entrusted to the P.W.D. the above transactions should be incorporated in the Municipal Accounts by credit to "F. Public Debt"-4 (a) Public Improvement Fund" and debit to "F. Public Debt (3) Advances recoverable." On receipt of the monthly statement of outlay from the P. W. Department, the amount shown therein as spent during the month may be adjusted by debit to "Public Improvement Fund" and credit to "Advances."

4. The above procedure should be strictly followed in drawing the amounts allotted by Government. The Treasury Officers should honor only bills countersigned by the Deputy Commissioner and return those that are not so countersigned. The amounts of the grants should be paid only by transfer credit to Municipal Funds in case of works referred to in para (2) and to "P. W. Deposits" in respect of those referred to in para (3).

5. The statements of Public Improvement Fund showing progressive outlay which are required to be sent by the Municipalities as per clause (f) of rule 278 (b) of Municipal Accounts Manual may be regularly despatched by the Local Bodies to the Assistant Comptrollers of the concerned Local Audit Circles in which the Local Bodies are situated, for purposes of check with the Municipal cash Accounts.

6. The procedure of debiting the Government share of the cost directly under "30. Grants for Public Improvements" in the Divisional Accounts will be discontinued in view of the revised procedure of crediting the grant to "P. W. Deposits". The Executive Engineers and Sanitary Engineer will kindly see that no transactions are hereafter booked in the accounts of the Divisions under (2) Improvement of Water Supply and (3) Improvement of Towns and Minor Municipalities.

7. Any difficulty that may be felt in following the instructions given above may be brought to the notice of this office for being remedied.

I have the honour to be,

Sir,

Your most obedient servant,

M. VIRARAJA URS,

Comptroller.

Circular No. 1272—W. A. D. II, dated 10th February 1941.

To

(1) The Deputy Commissioners of Districts.

(2) The Executive Engineers of Divisions.

Regarding Recoveries of advances on account of charges by Public Works Officers for works, recoverable from raiyats under Tank Maintenance Rules.

Government having in their Order No. R. 3301-12—L. R. 442-39-2, dated 14th November 1940, directed a change in the accounting and recovery of charges recoverable under the Tank Maintenance Rules, the following instructions are issued for adoption by the officers of the Revenue and Public Works Departments.

2. Works will be taken up and started by the Public Works Officers only after the estimates are countersigned by the Deputy Commissioners, as a token of the latter having agreed to recover the expenditure to be incurred from the raiyats benefited by the works and after obtaining competent technical sanction. The monthly Talukwar statements of outlay